

ID: CCA_2009060816051837

Number: **200930041**

Office:

Release Date: 7/24/2009

UILC: 6223.00-00

From:

Sent: Monday, June 08, 2009 4:05:19 PM

To:

Cc:

Subject: RE: New linkage package

We are covered by the NBAP to the designated TMP at his home address under Treas. Reg. 301.6223(a)-1, especially if the agent confirms in communications with the TMP that he actually got the notice. If there is any doubt, we should issue duplicate copies to both the partnership address on the return and the bankruptcy's trustee's address. We probably should send a duplicate to the partnership address in any event since the regs provide that this is valid even if the partnership no longer exists. See Triangle Investors v. Commissioner, (FPAA to TMP at address of partnership that no longer existed is nevertheless valid).